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20604-B
RECORDATION NO. _____ FILED

MAR 30 '04

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SURFACE TRANSPORTATION BOARD

lgitomer@dc.bjllp.com

March 30, 2004

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed the original and one certified copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment and Agreement, a secondary document, dated as of March 3, 2004. The primary document to which this is connected is recorded under Recordation No. 20604. We request that one copy of this document be recorded under Recordation No. 20604-B.

The names and addresses of the parties to the Memorandum of Assignment and Agreement are:

Lessor:

Banc One Leasing Corporation
1111 Polaris Parkway, Suite A3
Columbus, OH 43271-1085

Assignor:

Farmland Industries, Inc.
3315 North Farmland Traffic Way
Kansas City, MO 64116

Assignee:

Coffeyville Resources Nitrogen Fertilizers, LLC
10 East Cambridge Circle, Suite 250
Kansas City, KS 66103

BALL JANIK LLP

Honorable Vernon A. Williams
March 30, 2004
Page 2

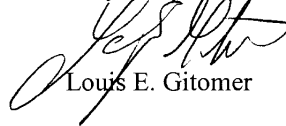
A description of the equipment covered by Memorandum of Assignment and Agreement consists of 98 tank cars numbered FLIX 973200-973228, inclusive, 973230-973297, inclusive, and 973299.

A fee of \$ 30.00 is enclosed. Please return the original to:

Louis E. Gitomer
Of Counsel
Ball Janik LLP
Suite 225
1455 F Street, N.W.
Washington, DC 20005

A short summary of the document to appear in the index follows: Memorandum of Assignment and Agreement among Banc One Leasing Corporation, 1111 Polaris Parkway, Suite A3, Columbus, OH 43271-1085, Farmland Industries, Inc., 3315 North Farmland Traffic Way, Kansas City, MO 64116, and Coffeyville Resources Nitrogen Fertilizers, LLC, 10 East Cambridge Circle, Suite 250, Kansas City, KS 66103, covering 98 tank cars numbered FLIX 973200-973228, inclusive, 973230-973297, inclusive, and 973299.

Very Truly Yours,



Louis E. Gitomer

Enclosures

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MEMORANDUM OF ASSIGNMENT AND AGREEMENT SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment and Agreement is dated as of March 3, 2004 among BANC ONE LEASING CORPORATION ("BANC ONE"), lessor, FARMLAND INDUSTRIES, INC. ("FARMLAND"), lessee and assignor, and COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC ("COFFEYVILLE"), assignee and new lessee.

WITNESSETH:

1. A Memorandum of Lease Agreement dated as of February 6, 1997 (the "Lease") was entered between BANC ONE, as lessor, and FARMLAND, as lessee, was recorded at the Surface Transportation Board on March 3, 1997 under Recordation No. 20604, for the Equipment identified in the Attachment.
2. In consideration of the premises and the agreements herein contained and other good and valuable consideration, the receipt of which is hereby acknowledged, FARMLAND is, effective as of the date hereof assigning to COFFEYVILLE, all rights, title, interests, and obligations of FARMLAND in, under and to the Lease, and COFFEYVILLE is accepting all of the same, in each such case to the extent attributable to the period commencing on and continuing after the consummation of such assignment and acceptance on March 3, 2004 at 12:01 a.m. Eastern Daylight Time; and FARMLAND is not transferring, and COFFEYVILLE is not assuming, any obligations or liabilities of FARMLAND under or in any way related to the Lease, prior to the aforementioned consummation of acceptance.
3. This Memorandum of Assignment and Agreement may be executed in any number of counterparts, each of which shall be an original, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.

IN WITNESS WHEREOF, each of the parties hereto have caused this Memorandum of Assignment and Agreement to be executed by its duly authorized officer as of the date first written above.

FARMLAND INDUSTRIES, INC.
as Assignor

By: Robert B. Terry
Name: Robert B. Terry
Title: President & CEO

COFFEYVILLE RESOURCES
NITROGEN FERTILIZERS, LLC
as Assignee

By: _____
Name: _____
Title: _____

BANC ONE LEASING CORPORATION
As Lessor


By: _____
Name: _____
Title: _____

IN WITNESS WHEREOF, each of the parties hereto have caused this Memorandum of Assignment and Agreement to be executed by its duly authorized officer as of the date first written above.

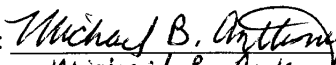
FARMLAND INDUSTRIES, INC.
as Assignor

By: _____
Name: _____
Title: _____

COFFEYVILLE RESOURCES
NITROGEN FERTILIZERS, LLC
as Assignee

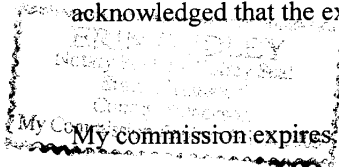
By: 
Name: _____
Title: _____

BANC ONE LEASING CORPORATION
As Lessor

By: 
Name: Michael B. Anthony
Title: V.P.

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

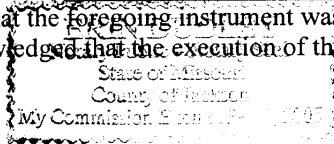
On this 3rd day of March, 2004, before me personally appeared
Robert B. Terry, to me personally known, who being by me duly sworn, says
that he is the President + CEO, of Farmland Industries that the foregoing
instrument was signed on behalf of said limited liability corporation, and he
acknowledged that the execution of the said instrument was his free act and deed.



Erin A. Pley
NOTARY PUBLIC

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

On this 3rd day of March 2004, before me personally appeared
Philip Rinaldi, to me personally known, who being by me duly sworn, says
that he is the CEO, of Coffeyville Resources Nitrogen Fertilizers,
LLC that the foregoing instrument was signed on behalf of said corporation, and he
acknowledged that the execution of the said instrument was his free act and deed.



Erin A. Pley
NOTARY PUBLIC

My commission expires: 2-5-05

STATE OF Ohio)
) ss
COUNTY OF Franklin)

On this 2nd day of March 2004, before me personally appeared
Michael B. Anthony, to me personally known, who being by me duly sworn, says
that he is the VP, of Banc One Leasing Corporation that the
foregoing instrument was signed on behalf of said corporation, and he acknowledged that
the execution of the said instrument was his free act and deed.

Karen B. Cook
NOTARY PUBLIC

My commission expires: May 21, 2004

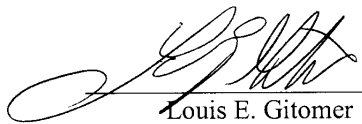
KAREN B. COOK
NOTARY PUBLIC, STATE OF OHIO
MY COM. EXPIRES MAY 21, 2004

ATTACHMENT

98 tank cars numbered FLIX 973200-973228, inclusive, 973230-973297, inclusive, and 973299.

CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Memorandum of Assignment and Agreement dated as of March 3, 2004, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.



Louis E. Gitomer
March 30, 2004